

## WARREN COUNTY BOARD OF SUPERVISORS

**COMMITTEE: REAL PROPERTY TAX SERVICES**

**DATE: OCTOBER 31, 2011**

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**COMMITTEE MEMBERS PRESENT: Others Present:**

SUPERVISORS BENTLEY  
LOEB  
MONROE  
MCDEVITT

Michael Swan, Director of Real Property Tax Services  
Lexie Delurey, Deputy Director of Real Property Tax Services  
Daniel G. Stec, Chairman of the Board  
Paul Dusek, County Administrator  
Joan Sady, Clerk of the Board  
Kevin Geraghty, Budget Officer

**COMMITTEE MEMBER ABSENT:**

SUPERVISOR GOODSPEED

Supervisors Conover  
McCoy  
Strainer  
Taylor  
Wood  
Don Lehman, *The Post Star*  
Charlene DiResta, Sr. Legislative Office Specialist

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In the absence of the Committee Chairman, Mr. Bentley, the Vice-Chairman, called the meeting of the Real Property Tax Services Committee to order at 10:16 a.m.

Motion was made by Mr. McDevitt, seconded by Mr. Monroe and carried unanimously to approve the minutes of the previous Committee meeting, subject to correction by the Clerk of the Board.

Privilege of the floor was extended to Michael Swan, Director of Real Property Tax Services (RPTS), who distributed copies of his agenda to the Committee members; *a copy of the agenda is on file with the minutes.*

Commencing the agenda review, Mr. Swan requested authorization for the corrections to the tax rolls from the County Treasurer's Office, a list for which was included in the agenda packet. Mr. Loeb pointed out that the refunds were all for the same location and Mr. Swan explained the original request for an assessment reduction had been filed in 2008 and the refunds were for 2008 through 2011. Mr. Loeb asked if the County was responsible for the full refund and Mr. Swan replied that each of the separate entities had to refund the designated amount.

Motion was made by Mr. McDevitt, seconded by Mr. Monroe and carried unanimously to authorize the corrections from the County Treasurer's Office as outlined above. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the November 18, 2011 Board meeting.*

Mr. Swan requested approval of the bids resultant of the October 15, 2011 County Land Auction, a list for which was included in the agenda packet. He reported that the amount of taxes due on the parcels was \$41,417.13 and the total of bids received was \$54,850.

Motion was made by Mr. Loeb and seconded by Mr. Monroe to approve the bids from the October 15, 2011 County Land Auction.

Mr. Loeb commented that Tax Map No. 17.-1-40 in the Town of Chester received a bid of \$13,100 and the taxes due were \$1,766.82. Mr. Swan responded that the parcel was 20.55 acres with no

road frontage so it had been grouped with Tax Map No. 17.1-1-41 which was 2.03 acres and had road frontage. Mr. Swan mentioned that Tax Map No. 53.-2-3 in the Town of Chester was .1 acre and received a bid of \$25. He said the filing fees on the parcel would be \$310 and so the property would most likely be included again in the 2012 County Land Auction. He noted this was the fourth time that particular parcel had been sold at the County Land Auction. Mr. Loeb questioned the filing fees and Mr. Swan replied that in 2011 the County began collecting filing fees on each parcel sold and the County Attorney's Office was responsible for filing the deeds. He said there had been several issues in the past with owners not filing the deeds properly and this procedure would prevent further issues. Mr. Loeb asked if the buyers were aware of the filing fees and Mr. Swan replied affirmatively and pointed out that the amount of the filing fee was not known before the auction as it was based on the type of parcel, the number of pages and the purchase price. Mr. Loeb inquired as to parcels which were landlocked or were difficult to sell for other reasons and Mr. Swan responded that in the past the County had determined various solutions for those parcels, such as incorporating them into the bike path or roadway. Mr. Swan said he had tried to turn some parcels over to the owner of the adjoining parcel; however, he continued, the owners were reluctant to accept the parcel and pay taxes on land that they were currently using for free.

Chairman Stec entered the meeting at 10:24 a.m.

Mr. Bentley called the question and the motion was carried unanimously to approve the bids resultant of the October 15, 2011 County Land Auction. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the November 18, 2011 Board meeting.*

Mr. Swan requested to delete taxes on three parcels in the Town of Queensbury as follows:

- ▶ Tax Map No. 309.5-1-1./732 in the amount of \$75.45;
- ▶ Tax Map No. 309.5-1-1./780 in the amount of \$93.48; and
- ▶ Tax Map No. 308.14-1-52./76 in the amount of \$285.74.

Mr. Swan explained that each of the three parcels was a privately owned mobile home previously located in a mobile home park. He added the owners of the mobile homes did not own the land on which their home was located, they rented the space. According to the Real Property Tax Law, he continued, if the owner was eligible for a Senior Citizens, STAR or Veteran's Exemption, the exemption could be applied to the value of the mobile home. He explained that RPTS was required to suffix the mobile home out of the assessment of the mobile home park and send the mobile home owner a separate bill to ensure they received their exemption. Mr. Swan stated the problem was that when the mobile home was removed from the parcel, there was nothing of value to foreclose on. He said the three parcels in question were parcels from which the mobile home was removed from the mobile home park.

Motion was made by Mr. Loeb and seconded by Mr. Monroe to delete taxes on the three parcels in the Town of Queensbury as outlined above.

Mr. Loeb asked if there was any liability for the owner of the mobile home park and Mr. Swan replied there was a separate tax bill for the assessment value of the land. Mr. Swan apprised that he had been advised that it was not possible to file a lien against the owner of the mobile home park. Mr. Monroe suggested a lien against personal property, such as a UCC (Uniform Commercial Code) Lien. Paul Dusek, County Administrator, stated it was possible to hold people personally liable for the taxes; however, he added, for the amount of taxes in question, it would not be worth the time and effort involved.

Mr. Bentley called the question and the motion was carried unanimously to delete taxes on the three parcels in the Town of Queensbury as outlined above. *A copy of the resolution request form is on file with the minutes and the necessary resolution was authorized for the November 18, 2011 Board meeting.*

Mr. Swan said there was a pending item relating to a title problem at the Railroad Terminal in the Town of North Creek but he had no update at this time. Mr. Dusek informed that the County Attorney's Office was working on the issue and had forwarded a progress memo to his Office. He advised there was an issue concerning when the building was constructed and the responsible party for demolition. He stated the County Attorney's Office needed additional information and they should be able to report on the issue at the next Committee meeting.

As there was no further business to come before the Real Property Tax Services Committee, on motion made by Mr. Loeb and seconded by Mr. McDevitt, Mr. Bentley adjourned the meeting at 10:29 a.m.

Respectfully submitted,  
Charlene DiResta, Sr. Legislative Office Specialist